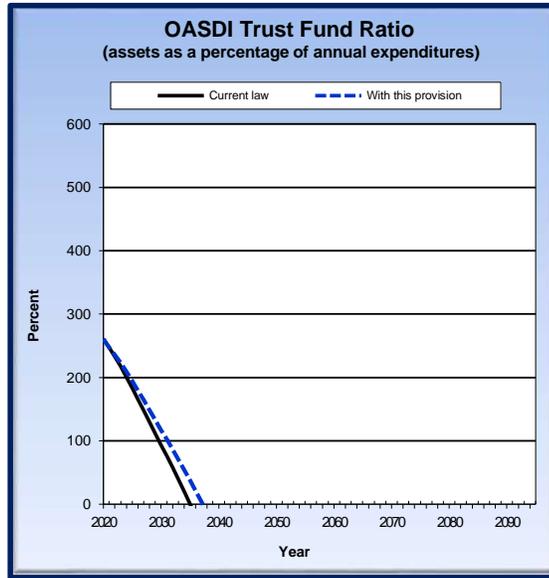
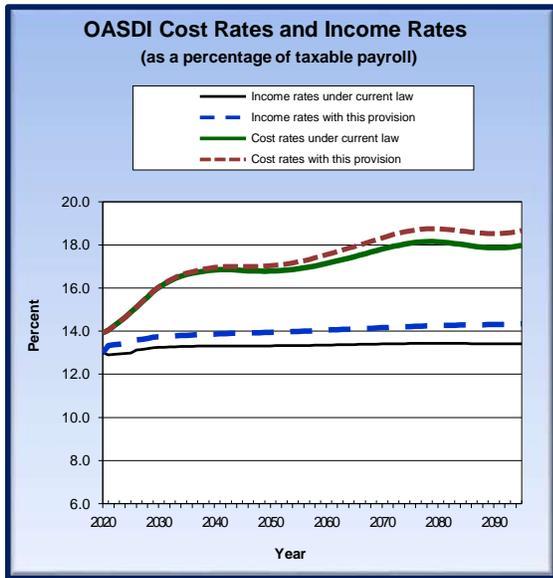


### Summary Measures and Graphs

**Category of Change: Coverage of Employment or Earnings, or Inclusion of Other Sources of Revenue**  
*Proposed Provision: F4. Expand covered earnings to include contributions to voluntary salary reduction plans (such as Cafeteria 125 plans and Flexible Spending Accounts). Starting in 2021, subject these contributions to the OASDI payroll tax, making the payroll tax treatment of these contributions like 401(k) contributions.*

| Current law<br>[percent of payroll] |                                   | Change from current law<br>[percent of payroll] |                                   | Shortfall eliminated               |                                   |
|-------------------------------------|-----------------------------------|---|-----------------------------------|------------------------------------|-----------------------------------|
| Long-range<br>actuarial<br>balance  | Annual<br>balance in<br>75th year | Long-range<br>actuarial<br>balance              | Annual<br>balance in<br>75th year | Long-range<br>actuarial<br>balance | Annual<br>balance in<br>75th year |
| -3.21                               | -4.51                             | 0.33  | 0.23                              | 10%                                | 5%                                |



Estimates based on the intermediate assumptions of the 2020 Trustees Report

Office of the Chief Actuary  
 Social Security Administration  
 June 11, 2020